

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Walter Lobas  
DOCKET NO.: 06-29830.001-R-1  
PARCEL NO.: 22-23-202-001-0000

The parties of record before the Property Tax Appeal Board are Walter Lobas, the appellant, by attorney Rusty A. Payton of the Law Offices of Rusty A. Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property is a 28-year old, one-story style dwelling of frame construction containing 2,639 square feet of living area with a crawl-space foundation. The improvements are located on a 519,235 square foot site in Lemont, Lemont Township, Cook County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted for consideration three comparable properties described as one-story or one and one-half story frame dwellings that range in age from 7 to 45 years old. On the appellant's map, the comparables are located approximately one-half to one and one-half miles from the subject property on sites that contain from 23,783 to 96,703 square feet of land area. The comparables contain from 2,140 to 2,670 square feet of living area and have improvement assessments ranging from \$13.76 to \$14.87 per square foot. The subject's improvement assessment is \$27.24 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$79,312 was disclosed. The board of review submitted information disclosing that the subject sold in July 2005 for a price of \$1,300,000. The subject's assessment reflects a market value of approximately \$783,700 using the 2006 three-year median level of assessments for class 2 property of 10.12% as determined by the Illinois Department of Revenue. No other evidence was submitted by the

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	7,415
IMPR.:	\$	71,897
TOTAL:	\$	79,312

Subject only to the State multiplier as applicable.

PTAB/BRW/Jul.08/06-29830

board of review to demonstrate that the property was inequitably assessed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

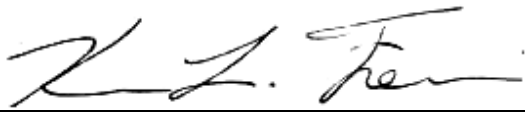
The principle of uniformity of taxation requires equality in the burden of taxation. An equal tax burden cannot exist without uniformity in both the basis of assessment and in the rate of taxation. The principle of uniformity prohibits taxing officials from valuating one kind of property at a certain proportion of its true value while valuating the same kind of property in the same district at a substantially lesser or greater proportion of its true value. The cornerstone of uniformity is the fair cash value of the property in question. Uniformity is achieved when property with the same fair cash value is assessed at a consistent level. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d at 20,21 (1989).

In this appeal, the Property Tax Appeal Board finds the comparables submitted by the appellant differed from the subject in location, age, style, size, and land area. The Board finds that there was no showing that these comparables had similar fair cash values as the subject, especially in light of the significant differences among the properties. As a result, the Board finds that the appellant failed to show that the subject property was being disproportionately assessed in relation to these properties. The board of review submitted information disclosing the subject sold in July 2005 for a price of \$1,300,000. The subject's assessment reflects a market value of approximately \$783,700 using the 2006 three-year median level of assessments for class 2 property of 10.12% as determined by the Illinois Department of Revenue. The market value reflected by the assessment is significantly below the subject's sale price. The Board finds that, based on this limited evidence, the subject property's assessment is justified, and a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 14, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.